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SHAWN T. MAY

July 31, 2014

VIA ELECTRONIC FILING

Hon. Gary L. Sharpe, Chief Judge
James T. Foley U.S. Courthouse
445 Broadway, Room 112
Albany, NY 12207


**Re: Securities and Exchange Commission
v. McGinn, Smith & Co., Inc., et. al.
Case No.: 1:10-CV-457**

Dear Judge Sharpe:

On behalf of the defendant, Smith Trust, and the Trust beneficiaries, Geoffrey Smith and Lauren T. Smith, we join in the application of William J. Dreyer, on behalf of David L. Smith, requesting an extension of time to file response papers. As noted, the plaintiff's Motion, Statement of Material Facts and Exhibits were exceeding voluminous.

I am advised that Mr. Stoelting and Mr Featherstonhaugh's office have consented to this extension.

Very truly yours,



JAMES D. LINNAN
BAR/ROLL NUMBER: 102058

JDL:phb

cc.: Service List
via electronic and e-mail
via regular mail to Nancy McGinn